

DAVIS POLK & WARDWELL  
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Karen E. Wagner  
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James I. McClammy

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re:</b>	:
	: <b>Chapter 11 Case No.</b>
	:
<b>LEHMAN BROTHERS</b>	: <b>08-13555 (JMP)</b>
<b>HOLDINGS INC., et al.,</b>	:
	: <b>(Jointly Administered)</b>
	:
<b>Debtors.</b>	:
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**SECOND AMENDED VERIFIED STATEMENT OF  
DAVIS POLK & WARDWELL PURSUANT TO  
FEDERAL RULE OF BANKRUPTCY PROCEDURE 2019(a)**

Davis Polk & Wardwell ("**Davis Polk**") hereby submits this amended verified statement (the "**Amended Verified Statement**") pursuant to Federal Rule of Bankruptcy Procedure 2019(a) in connection with the above-captioned chapter 11 cases (the "**Cases**") of Lehman Brothers Holdings Inc. and its debtor affiliates (together, the "**Debtors**") and respectfully states as follows:

1. Davis Polk represents in the Cases the creditors listed on Exhibit A hereto and certain other entities that may be creditors of one or more of the Debtors (together, the "**Represented Parties**").
2. Those Represented Parties that are not listed on Exhibit A have either not yet been finally determined to be creditors of the Debtors or have not yet determined to appear in the Cases. Such parties include entities that may or may not have claims against one or more of the Debtors based upon securities transactions once netting is completed and other entities that have sought from Davis Polk advice on existing financial transactions with one or more of the Debtors or general advice regarding the Cases. Davis Polk will supplement this

statement as necessary as the status of additional Represented Parties becomes clear.

3. Each of the Represented Parties may hold, whether directly or indirectly, claims against and/or interests in certain of the Debtors arising out agreements with certain of the Debtors, law or equity. The specific nature and amount of these claims and/or interests have not yet been finally determined and may be set forth in proofs of claim or interest to be filed in the Cases.

4. Each of the Represented Parties separately requested that Davis Polk represent them in connection with the Cases.

5. Davis Polk has provided, and may continue to provide, certain legal services to certain of the Debtors. With respect to these services, Davis Polk has prepetition and may have post-petition claims against the Debtors. Davis Polk has not purchased, sold or otherwise transferred any claims against the Debtors.

6. The undersigned hereby certifies that this Amended Verified Statement is true and accurate, to the best of the undersigned's knowledge and belief. Davis Polk reserves the right to revise and supplement this statement.

Dated: New York, New York  
February 2, 2008

By: /s/ James I. McClammy  
Karen E. Wagner  
Avi Gesser  
James I. McClammy

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**EXHIBIT A**

1. NATIXIS ABM LLC  
1251 AVENUE OF THE AMERICAS  
NEW YORK, NEW YORK, 10020
2. Banque Privée Saint Dominique  
12-14, Rond Point des Champs Elysées  
75382 Paris Cedex 08  
France
3. Natixis  
30, avenue Pierre Mendes-France  
75013 Paris  
France
4. Natixis Bleichroeder Inc.  
1345 Avenue of the Americas  
New York, NY 10105  
United States of America
5. Natixis Financial Products Inc.  
9 West 57th Street, 35th Floor  
New York, NY 10019  
United States of America
6. Natixis Securities North America Inc.  
9 West 57th Street, 35th Floor  
New York, NY 10019  
United States of America